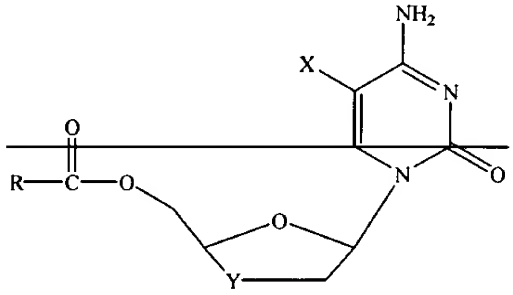
**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

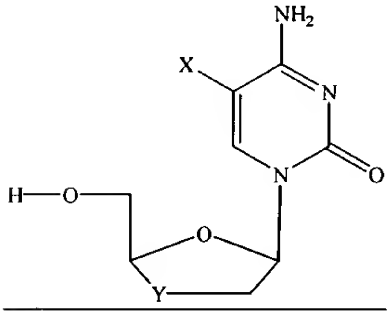
**Listing of Claims:**

Claim 1 (currently amended): A process for ~~producing a chiral, nonracemic ester of Formula I using a hydrolase enzyme~~ the resolution of a compound of Formula A:

~~FORMULA I~~



**FORMULA A**



wherein:

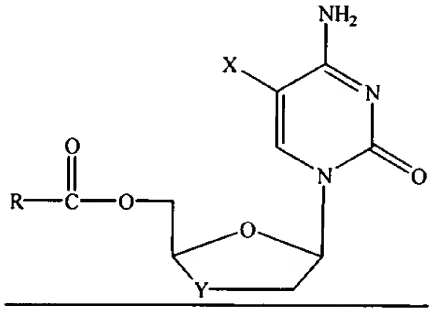
~~R is $C_1$ – $C_8$ alkyl, alkenyl, or alkynyl~~;

X = ~~H, or~~ F;

Y = ~~$CH_2$, O,~~ S, ~~Se, or NH~~;

~~said process comprising~~ wherein the process comprises the steps of:

(a) dispersing an enantiomeric mixture of ~~an ester of~~ a compound of Formula ~~I~~B



**FORMULA B**

wherein:

R is $C_1$ - $C_8$ alkyl, alkenyl, or alkynyl

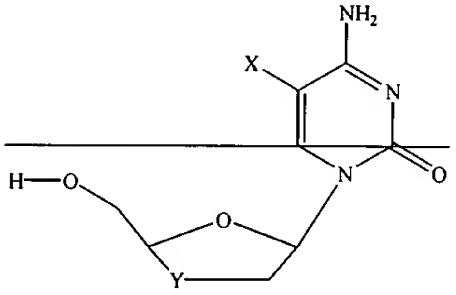
X = F;

Y = S

at a concentration of between about 1 and about 25% (weight/volume of the non-homogeneous system), in an organic solvent system to produce an organic component;

(b) providing an aqueous solvent system to produce an aqueous component; and

(c) contacting said organic component and said aqueous component to form a non-homogeneous system, under conditions which permit the resolution of the mixture with a hydrolase enzyme to produce a chiral non-racemic ester of Formula ~~I~~ B and a non-racemic alcohol of Formula ~~H~~A~~:~~



~~**FORMULA II**~~

~~wherein:~~

~~X = H, or F;~~

~~Y = $CH_2$, O, S, Se, or NH, and~~

wherein said hydrolase enzyme is dispersed in either said organic component, said aqueous component or said non-homogeneous system.

Claim 2 (currently amended): The process of claim 1, wherein the compound of Formula B is 2-butyryloxymethyl-5-(5-fluorocytosin-1-yl)-1,3-oxathiolane.

~~A process for producing a chiral, non-racemic hydrophobic ester using a hydrolase enzyme, said process comprising the steps of:~~

~~(a) dispersing an enantiomeric mixture of said hydrophobic ester at a concentration of between about 1 and about 25% (weight/volume of the non-homogeneous system), in an organic solvent system to produce an organic component;~~

~~(b) providing an aqueous solvent system to produce an aqueous component; and~~

~~(c) contacting said organic component and said aqueous component to form a non-homogeneous system, under conditions which permit the enantioselective conversion which permit the enantioselective conversion of one enantiomeric form of said enantiomeric mixture to the corresponding alcohol; and~~

~~wherein said hydrolase enzyme is dispersed in either said organic component, said aqueous component or said non-homogeneous system.~~

Claim 3 (currently amended): [[A]] The process of claim 2, wherein the compound ~~for producing a chiral, non-racemic ester~~ of Formula B is 2-butyryloxy-methyl-5-(5-fluorocytosin-1-yl)-1,3-oxathiolane ~~using a hydrolase enzyme~~, said process comprising the steps of:

(a) dispersing an enantiomeric mixture of said 2-butyryloxymethyl-5-(5-fluorocytosin-1-yl)-1,3-oxathiolane at a concentration of between about 1 and about 25% (weight/volume of the non-homogeneous system), in an organic solvent to produce an organic component;

(b) providing an aqueous solvent system to produce an aqueous component; and

(c) contacting said organic component and said aqueous component to form a non-homogeneous system, under conditions which permit the enantioselective conversion of one enantiomeric form of said enantiomeric mixture to the corresponding alcohol;

wherein said hydrolase enzyme is dispersed in either said organic component, said aqueous component or said non-homogeneous system; ~~and~~

~~wherein~~ such that the concentration of said enantiomeric mixture is calculated based on the volume of said non-homogeneous system.

Claim 4 (currently amended): [[A]] The process of claim 2, wherein the compound ~~for producing a chiral, non-racemic ester~~ of Formula B is 2-butyryloxy-methyl-5-(5-fluorocytosin-1-y1)-1,3-oxathiolane ~~using a hydrolase enzyme~~, said process comprising the steps of:

(a) dispersing an enantiomeric mixture of said 2-butyryloxymethyl-5-(5-fluorocytosin-1-y1)-1, 3-oxathiolane at a concentration of between about 1 and about 25% (weight/volume of the non-homogeneous system), in an organic solvent system to produce an organic component;

(b) providing an aqueous solvent system to produce an aqueous component; and

(c) contacting said organic component and said aqueous component to form a non-homogeneous system, under conditions which permit the enantioselective conversion of one enantiomeric form of said enantiomeric mixture to the corresponding alcohol;

wherein said hydrolase enzyme is dispersed in either said organic component, said aqueous component or said non-homogeneous system;

such that ~~wherein~~ said organic component comprises between about 5 and about 90% of said non-homogeneous system;

~~wherein~~ said non-homogeneous system also comprises between about 1 and about 20% of surfactant; and

~~wherein~~ said surfactant concentration is calculated based on the volume of said non-homogeneous system.

Claim 5 (original): The process according to any one of claims 1, 2, 3 or 4, wherein said hydrolase enzyme is selected form the group consisting of porcine liver esterase, porcine pancreatic lipase, *Pseudomonas species* lipase, *Aspergillus niger* lipase and subtilisin.

Claim 6 (original): The process according to claim 5, wherein said hydrolase enzyme is a crosslinked enzyme crystal.

Claim 7 (original): The process according to claim 6, wherein said crosslinked enzyme crystal is crosslinked with glutaraldehyde.

Claim 8 (original): The process according to claim 5, wherein said hydrolase enzyme is an immobilized enzyme.

Claim 9 (original): The process according to claim 5, wherein said hydrolase enzyme is a soluble enzyme.

Claim 10 (original): The process according to claim 5, wherein said hydrolase enzyme is porcine liver esterase.

Claim 11 (original): The process according to any one of claims 1, 2, 3 or 4, wherein said chiral non-racemic ester is isolated from said organic component.

Claim 12 (original): The process according to any one of claims 1, 2, 3, or 4, wherein said chiral non-racemic alcohol is isolated from said aqueous component.

Claim 13 (currently amended): The process according to ~~any one of claims~~ claim 1 ~~or 2~~, wherein said compound of Formula B ~~enantiomeric mixture~~ is FTC butyrate.

Claim 14 (cancel)

Claim 15 (original): The process according to any one of claims 1, 2, 3 or 4, wherein said enantiomeric mixture is dispersed in said organic component to a concentration of between about 5% to about 15%.

Claim 16 (original): The process according to any one of claims 1, 2, 3 or 4, wherein said enantiomeric mixture is dispersed in said organic component to a concentration of between about 1% to about 5%.

Claim 17 (original): The process according to any one of claims 1 or 2, wherein said enantiomeric mixture is dispersed in said organic component to a concentration of between about 10% to about 20%.

Claim 18 (original): The process according to any one of claims 1, 2, 3 or 4, wherein said organic component comprises a not more than about 50% water miscible organic solvent.

Claim 19 (original): The process according to claim 18, wherein said organic component comprises one or more solvents selected from the group consisting of $C_4$-$C_8$ alcohols, nitromethane, dichloromethane, toluene, methyl isobutyl ketone, tert-butyl acetate and alkanes.

Claim 20 (original): The process according to claim 19, wherein said organic component comprises one or both of n-amyl alcohol and 3-methyl-3-pentanol.

Claim 21 (original): The process according to claim 4, wherein said surfactant is selected form the group consisting of cationic surfactants, anionic surfactants and non-ionic surfactants.

Claim 22 (original): The process according to claim 21, wherein said surfactant is selected from the group consisting of Tween 20™, Tween 80™, Prionex™, Teepol HB7™ , Tergitol TMN-6™, Tergitol TMN-10™, Tergitol NP-4™, Tergitol 15-S-3™, Igepal CA-630™, Tyloxapol™, Glucode-oxycholic acid, octyl β-gluco-pyranoside, dioctyl sulfosuccinate, and deoxycholic acid.

Claim 23 (original): The process according to claim 22, wherein said surfactant is Tween-80™.

Claim 24 (original): The process according to claim 22, wherein said surfactant is dioctyl sulfosuccinate.

Claim 25 (original): The process according to claim 4, wherein said surfactant is added to said organic component.

Claim 26(original): The process according to claim 4, wherein said surfactant is added to said aqueous component.

Claim 27 (original): The process according to claim 4, wherein said surfactant is added to said non-homogeneous system.

Claim 28 (original): The process according to claim 4, wherein said surfactant is formulated with said hydrolase enzyme.

Claim 29 (original): The process according to any one of claims 1, 2, 3 or 4, wherein said aqueous solvent system comprises water and excipients selected from the group consisting of buffering salts, alkalizing agents, anti-microbial preservatives, stabilizers, filtering aids, co-enzymes, excipients that facilitate dispersion and excipients that facilitate function of the enzyme.

Claim 30 (original): The process according to claim 29, wherein said aqueous solvent system comprises water buffered with phosphate buffer at a pH of greater than about 7.

Claim 31 (original): The process according to claim 29, wherein said aqueous solvent system comprises water buffered with 2-amino-2-(hydroxymethyl)-1,3-propanediol or TRIS™.

Claim 32 (original): The process according to any one of claims 1, 2, 3 or 4, wherein said conditions which permit the enantioselective conversion of one enantiomeric form of said enantiomeric mixture to the corresponding alcohol comprise a temperature of between about 5°C and about 45°C.

Claim 33 – 60 (cancelled)